THE DESTRUCTION OF RECORDS ACT, 1917 (V OF 1917).†

Commr., C.D.'s Notn. No. S.T.P. 109, dated 23rd January 1939 (B. G., Pt. I, p. 325). S. 3

In exercise of the powers conferred by section 3 of the Destruction of Records Act (V of 1917), and with the previous approval of Government, the Commissioner, Central Division, is hereby pleased to make the following rules in regard to the destruction of documents excluded from the provisions of sections 35, 40 and 41 of the Indian Stamp Act, 1899 (II of 1899), as amended by Bombay Act II of 1932 and Bombay Act VI of 1932 :—

1. The following documents which are preserved in the office of the Collector shall be destroyed in the presence of the Collector after a period of twelve years from the date on which they are impounded under section 33 of the Stamp Act :—

Documents chargeable with a duty of two annas, one anna or half anna only, bills of exchange and promissory notes, which cannot be certified by the Collector under the Indian Stamp Act.

2. A list shall be kept of the documents so destroyed in the form given below :—

List of documents destroyed under section 3 of Act V of 1917.

Serial No.	Date on which and the officer by whom the document was impounded.	Subject matter of the document.	Date of destruction.	Remarks.
1	2	3	4	5

I hereby certify that the documents mentioned in the above list have been destroyed in my presence.

† For entrustment of functions of the Central Government under sub-clause (*ii*) of clause (*c*) of sub-section (*2*) of section 3 of the Act in relation to records concerning matters under the Indian Companies Act, 1913, as also the functions under section 3 in relation to documents which are in the possession or custody of Provincial Governments or of any public officers subordinate to Provincial Governments, *see* Government of India, Commerce Department, Company Law, Notification No. 23 (10)-Tr. (C.L.)/38, 18th June 1938 and Government of India, Department of Education, Health and Lands, Notification No. F. 49-2 /39-E, 29th October 1940, under section 124 (*1*) of the Government of India Act, 1935.

(4) Day Books (Treasurer's Cash Books) showing the daily transactions in respect of receipts and payments.

(5) Ledgers in which transactions in the Day Book are recorded under separate accounts for each deposit.

(6) Registers of Agreements in form "R" referred to in rule 52 of the Workmen's Compensation Rules, 1924.

(7) Such other records as in the opinion of the Commissioner, are of public interest and are worth preserving.

4. *Records to be preserved for six years.*—The following documents shall be destroyed after the expiration of a period of six years from the date of the last transaction or disposal :—

(1) Inward and Outward registers.

(2) Miscellaneous correspondence of a temporary nature.

(3) Account books of Service Postage Stamps.

(4) Office copies of the monthly and annual returns regarding the disposal of cases.

(5) Annual returns submitted by employers under section 16.

(6) Annual statistical returns received from the Ex-Officio Commissioners in the State and other material collected for administration report.

(7) Peon's delivery books.

(8) Applications for certified copies.

(9) Registers of applications for certified copies.

(10) Muster Rolls.

(11) Counter-foils of disbursement statements furnished to employers under section 8 (*4*).

(12) Registers of reports of fatal accidents submitted under section 10-B.

(13) Counter-foils of receipts for deposits made under section 8 (*1*) and 8 (*2*).

(14) Counter-foils of cheques issued.

(15) Vouchers for payments made to parties.

(16) Bank Pass Books.

(17) Counter-foils of paying in slip books.

(18) Bank receipts for money deposited.

(19) Stamps (court fee) Registers.

(20) All applications excepting those referred to in item No. (2) in rule 3 above.

(21) All applications for registration of agreements referred to in section 28.

5. *Records to be preserved for 12 years.*—(1) Post Office Savings Bank Accounts files in respect of payments made on behalf of minors shall be destroyed after the expiration of twelve years from the date of the last transaction or disposal or after the expiration of six years from the date the minors attain majority according to the records maintained in each case, whichever is the longer.

(2) The following documents shall be destroyed after the expiration of a period of twelve years from the date of the last transaction or disposal :—

(*i*) Post Office Savings Bank account files other than those mentioned in sub-rule (1).

(*ii*) Post Office Savings and Accounts ledger books.

6. Parties leaving documents and papers with applications shall do so at their own risk and such documents and papers shall be liable to destruction along with the applications in accordance with these rules.

7. *Manner of destruction of records.*—The records may be destroyed either—

(*a*) by tearing, or

(*b*) by burning

in the presence of a responsible officer :

Provided, however, that records of a secret or confidential nature or records which are likely to be of value to the enemy shall be destroyed only by burning.

8. *Disposal after the records are destroyed.*—The records destroyed in the manner prescribed in clause (*a*) of rule 7 may be sold or otherwise disposed of in such manner as the Commissioner thinks fit.

9. *Register of records destroyed.*—A register of the records destroyed shall be maintained in two Parts. Part I shall relate to applications and Part II to other records. The register shall be in the following form :—

Serial No.	Number and year of the applications, files, or other references.	Mode of destruction.	Date of destruction.	Remarks.

S. 3 Bombay Government non-Secretariat Offices Destruction of (Central) Records Rules, 1947.

G. N., P. & S. D., No. 3507/34, dated 16th January 1947 (B. G., Pt. IV-A, p. 20).

In exercise of the functions of the Central Government under section 3 of the Destruction of Records Act, 1917 (V of 1917), entrusted to the Provincial Governments by Government of India, Department of Education, Health and Lands (Education), Notification No. F. 49-2/39-E, dated the 29th October 1940, the Government of Bombay is pleased to make the following rules, namely :—

1. *Short title.*—These rules may be called the Bombay Government non-Secretariat Offices Destruction of (Central) Records Rules, 1947.

2. *Definitions.*—In these rules, unless there is anything repugnant in the subject or context—

(*i*) " Office " means any office or department under the administrative control of a Secretariat Department.

(*ii*) " Records " means documents which are in the possession or custody of any office and which do not relate to the purposes of the State of Bombay or to elections to either House of Parliament.

(*iii*) " Schedule " means Schedule appended to these rules.

(*iv*) " Secretariat Department " means a Department of the Secretariat of the Government of Bombay.

3. *Heads of Offices.*—In these rules, the officers mentioned in column 1 of Schedule I shall be deemed to be heads of offices under the administrative control of the Secretariat Department respectively specified against them in column 2 thereof.

4. *Classification of records for purpose of destruction.*—All records, before they are destroyed in accordance with these rules, shall be submitted to the Secretariat department concerned which shall classify them into the following categories, having regard to the period for which such records should in the opinion of such department be preserved, namely :—

A—to be preserved permanently.

B—to be preserved for a period of 30 years.

C—to be preserved for a period of 5 years.

D—to be preserved until their purpose is served and in any case not later than the end of the year following that in which they were filed.

5. *Records to be destroyed.*—All records to which these rules apply falling in categories B to D mentioned in rule 4 shall be destroyed after the expiry of the period for which they are to be preserved under the said rule 4.

6. *Manner of destruction of records.*—The records may be destroyed either—

(*i*) by tearing or

(*ii*) by burning

in the presence of a responsible officer :

Provided, however, that records of a secret or confidential nature shall be destroyed only by burning.

7. *Disposal after records are destroyed.*—The records destroyed in the manner prescribed in clause (*i*) of rule 6 may be sold or otherwise disposed of in such manner as the head of office thinks fit.

8. *Register of records destroyed.*—The head of every office shall maintain a register of the records destroyed under rule 6 in the form in Schedule II.

SCHEDULE I.

(*See* rule 3.)

Officers.	Secretariat Department.
1	2
Commissioners of Divisions and Collectors ...	Revenue Department.
The Inspector General of Prisons, State of Bombay. The District Magistrates ... The Inspector General of Police ... ... The Deputy Inspector General of Police, Criminal Investigation Department. The Commissioner of Police, Bombay ... The Chief Presidency Magistrate, Bombay ... The Administrator General and Official Trustee, Bombay.	Home Department.
The Commissioner of Labour and Registrar of Trade Unions.	Political and Services Department.
Superintending Engineers of Circles ... Executive Engineers of Divisions (except the Executive Engineer, Electrical Division).	Public Works Department.
The Surgeon General with the Government of Bombay. The Director of Industries, Bombay ...	General Department.

SCHEDULE II.

(*See* rule 8.)

Register of records destroyed.

Serial No.	No. and date of the document.		Particulars in brief of the document destroyed.	Date of destruction.	Remarks.
	No.	Date.			
1	2		3	4	5

I hereby certify that the document(s) shown at serial No.(s)..... was/were destroyed by tearing/burning in my presence and it/they was/were sold**

Dated Signature of the responsible officer.

** Here specify the manner of disposal under rule 7.

S. 3 Rules for the preservation and destruction of records in the General Stamp Office, Bombay.

G. N., R. D, No. 1589/45, dated 20th October 1948 (B. G., Pt. IV-A, p. 434).

In exercise of the powers conferred by section 3 of the Destruction of Records Act, 1917 (Act V of 1917), the Government of Bombay is pleased to approve the following rules for the preservation and destruction of Records in the General Stamp Office made by the Chief Controlling Revenue Authority for the City of Bombay (*i.e.* the Superintendent of Stamps, Bombay) :—

1. These rules may be called the rules for the preservation and destruction of records in the General Stamp Office, Bombay.

2. These rules shall apply to all records in the office of the Assistant Superintendent of Stamps and the General Stamp Office, Bombay.

3. The several records mentioned in Schedule "A" to these rules shall be preserved for the periods specified in column 3 of the Schedule annexed hereto.

4. These rules cancel all previous orders on the subject.

SCHEDULE A.

Accounts.

Serial No.	Description of Record.	Period of preservation. in years.	Remarks.
1	2	3	4
1	Accountant's daily balance sheet ..	1	
2	Accountant General's circulars ..	A	
3	Annual certificate of permanent advance ..	1	
4	Authorities received from stamp vendors etc. for payment of salary etc.	5	
5	Budget—appropriation of grants ..	1	
	Budget—estimates ..	5	
6	Budget—unimportant correspondence with the Accountant General or Government.	1	
7	Budget—unimportant correspondence re : supplementary Grants.	1	
8	Budget (printed) showing the distribution of Grants.	1	
9	Cash book ..	5	
10	Cash book for chalans (Central) ..	5	
11	Cash book for chalans (Provincial) ..	5	
12	Cash book for chalans (Treasuries) ..	5	
13	Chalans of all kinds (not otherwise provided for).	5	
14	Chalans for cash collection of stamp vendors outside office.	2	
15	Collection memos (daily) ..	2	
16	Contingencies register (cashiers) ..	2	
17	Contingent Expenditure Bills ..	5	
18	Contingent register ..	5	
19	Contract Grant—fixation of ..	5	
20	Correspondence—Refunds (including references received from Treasuries).	2	
21	Correspondence with Treasuries re : discount statements.	2	
22	Cost of paper register (credit and debit) ..	1	
23	Cost of paper register (showing credit only) ..	1	
24	Counterfoils of receipts for money paid by the public.	5	
25	Daily balance register (cashier) ..	2	
26	Daily cash payments (cashier) ..	2	
27	Daily deposit book (cashier) ..	2	
28	Daily refunds made (cashier) ..	2	
29	Daily refunds deposit (cashiers) ..	2	

Serial No.	Description of Record.	Period of preservation in years.	Remarks.
1	2	3	
30	Daily refunds of revenue (cashiers) ..	2	
31	Deposit receipt book ..	5	
32	Deposit register ..	5	
33	Discount to Licensed stamp vendors ..	2	
34	Discount memos (daily) ..	1	
35	Discount register ..	5	
36	Money Order book ..	5	
37	Monthly accounts of expenditure and income sent to Govt. or Accountant General.	5	
38	Monthly returns re : receipts of stamp revenue sent to Accountant General and several other offices of Government.	5	
39	Objection memos from the Accountant General.	5	
40	Plus and Minus memos and all correspondence relating thereto.	2	
41	Refund of deposits ..	5	
42	Refund register (revenue) ..	5	
43	Register of Bank receipts ..	5	
44	Register of chalans for money paid into the Treasury.	5	
45	Register of chalans for payment against coloured impressions.	2	
46	Register of cheques ..	5	
47	Register of cheques for Service Stamps ..	2	
48	Register of cheques (cashiers) ..	5	
49	Register of extracts from monthly bills of discount from Treasuries.	5	
50	Register of permanent advance ..	5	
51	Register of permanent advance (revenue refunds).	5	
52	Register of receipted chalans for coloured impressions.	2	
53	Register of undisbursed pay ..	1	
54	Revenue refund payment register ..	5	
55	Revenue refund register ..	5	
56	Rough note book (Accountant) ..	1	
57	Sale registers (Stp. 26) ..	5	
58	Specimen signatures (correspondence with Banks etc.)	5	
59	Statements of progressive receipts and expenditure.	1	
60	Vouchers for contingent expenditure ..	5	

Adjudication of Stamp Duty.

1	Appeals to the C. C. R. A. under Section 56 ..	5	
2	Applications to the C. C. R. A. under Section 45.	5	
3	Applications by the Collector to C. C. R. A. under Section 56.	A	
4	Applications under Section 31 for adjudication.	5	Important cases resulting in rulings by the R. L. A. or the Advocate General are to be preserved as A (permanently). Very simple cases may be destroyed after one year.
5	Applications under Section 41 for adjudication.	5	
6	Applications under Section 8 ..	5	
7	Applications under Sections 17, 18, 19, 19-A ..	1	
8	Applications for stamping documents under Sections 4 and 16.	1	Important cases may be kept for 5 years along with cases under item 4. In many cases discussion re : the proper stamp duty on the principal document arises.
9	Compounding of offences under the Stamp Act.	5	
10	Documents received under Sections 33, 35, 38 and 40.	5	
	Copies of instruments received under Section 39.	....	

Serial No.	Description of Record.	Period of preservation in years.	Remarks.
1	2	3	4
11	Maintenance of Stamp Manual and issue of correction slips.	A	
12	Prosecutions under the Stamp Act ..	A	
13	Recovery of duty under Section 48 of the Indian Stamp Act.	5	
14	References to the High Court under Section 57.	A	
15	References from other offices or members of the public.	1	
16	Register of instruments certified under the Stamp Act.	5	
17	Remission or reduction in duty under Section 9.	5	
18	Unofficial references from Government re: questions relating to Stamp Law, etc.	A	Ordinary references on routine matters may be destroyed after five years.

Administration.

1	Account of forms	5	
2	Account of stationery	1	
3	Acts, Manuals, etc.	A	
4	Advertisement in the gazette or newspapers ..	1	
5	Advice notes re: forms and envelopes ..	1	
6	Advice notes re: stationery	1	
7	Annual certificate re: dead stock	1	
8	Annual indents for forms and envelopes ..	1	
9	Annual indents for stationery	1	
10	Bombay Government Gazette, Part I ..	2	Important notifications or other important matter to be taken out for preservation for longer period.
11	Bombay Government Gazette, Part IV and its supplements.	A	
12	Charge reports	1	
13	Circulars and Standing Orders	A	These will have to be classified* according to their importance.
14	Confidential G. Rs., and other correspondence..	....	These are to remain in the personal custody of the Head of the office. Their preservation will be regulated according to the nature of the record.
15	Confidential sheets	5	If necessary for longer periods.
16	Correspondence with the Custodian of the Town Hall re: accommodation, etc.	1	This refers to unimportant correspondence with the Custodian. In important matters the correspondence will also be with Government and will be preserved longer.
17	Correspondence with the Mint for usual repairs to the printing machine, etc.	1	
18	Correspondence with the Manager, Government Central Press or Superintendent, Government Printing and Stationery, re: printing and supply of forms.	1	*Those that are very simple and unimportant may be destroyed after one year.
19	Correspondence for usual repairs to the printing machine with the Superintendent, Government Printing.	1	
20	Correspondence with the suppliers of peons' clothing and other offices.	1	
21	Council Questions	5	
22	Casual leave	1	
23	Catalogue of books	A	
24	D. D. Chawls—Applications for occupation of—	1	

Serial No.	Description of Record.	Period of preservation in years.	Remarks.
1	2	3	4
	Administration—contd.		
25	D. D. Chawls—complaints against the occupant.	1	
26	D. D. Chawls—recovery of rent	1	
27	Dead stock register	A	
28	Desk diaries	1	
29	Despatch register	1	
30	Discussions re : changes and alterations in forms of accounts.	A	
31	Discussions re : increase or decrease in staff, change in the working, etc.	A	
32	Discussions re : office accommodation, etc. ..	A	
33	Electricity—Correspondence with the Executive Engineer re : —	1	
34	Elections (Council and Municipal) ..	1	
35	Fidelity bonds	5	After the person ceases to be in service.
36	Fidelity bonds correspondence with Government.	1	
37	Government Resolutions	A	
38	Government Servants Co-operative Societies ..	1	
39	Government Servants lists of recoveries ..	1	
40	Government Servants lists of subscriptions ..	1	
41	Government Servants other miscellaneous correspondence.	1	
42	Important office orders	A	
43	Indents for Service Stamps (service) ..	1	
44	Indent for supply of umbrellas and kamblis ..	5	
45	India Gazette	2	
46	Intimation to the Stock and Bullion Exchange re : changes in stamp vendors.	1	
47	Intimation to the Reserve Bank re : leave taken by the Assistant Superintendent of Stamps.	1	
48	Inward and outward registers ..	5	
49	Kerosene oil—permits for and other correspondence re : the supply of —	5	
50	Lists of records destroyed	A	Ordinarily there will be no lists of records to be destroyed. Records due for destruction according to these lists cease to be alive after their date of destruction. The list is to be prepared where records are destroyed otherwise than according to these lists (viz. on account of damage by white ants, fire, etc.)
51	Loss or damage to dead stock articles and repairs.	5	
52	Memos : advising despatch of Acts, publications,	1	
53	Miscellaneous correspondence with the Superintendent of Government Printing and Stationery re : stationery.	1	
54	Miscellaneous correspondence which cannot be properly classified under any particular head.	.....	The duration of preservation of these papers will depend upon the merits of each case. But usually they should all be treated as D papers to be destroyed after one year. Important papers will of course have to be preserved longer perhaps permanently.
55	Miscellaneous references from Government or others re : questions of a general nature.	.....	

Serial No.	Description of Record.	Period of preservation in years.	Remarks.
1	2	3	4
	Administration—concl'd.		
56	Model indents for forms and stationery ..	A	
57	Office copies of Administration reports and its appendices.	5	There are no reports as such now. Only the statements are printed.
58	Office order re : closing of office	5	
59	Office order in routine matters	1	
60	Office order intimation to the public re : closing of office.	1	
61	Peons' clothing—indents	1	
62	Peons' delivery book	1	
63	Personal files	5	
64	Press notes	A	
65	Press notes—correspondence with the Director of Information or with the Government Central Press.	1	
66	Printed Administration reports	A	
67	Purchase of dead stock articles	1	This relates to the purchase of articles of small value. The vouchers are preserved for five years. In the case of the purchase of costly articles, there will usually be sanction from Government or from other higher Authorities and these papers will be preserved permanently.
68	Register of casual leave	5	
69	Register of peons' clothing	5	
70	Requisitions on the Government Central Press for printing.	1	
71	Season tickets—Correspondence with the Railway regarding—	1	
72	Season tickets—Register of— ..	5	
73	Security Bonds (current)	5	After the person ceases to be in service.
74	Security Bonds (cancelled)	5	After the date of their cancellation.
75	Solvency reports of sureties and all correspondence relating thereto.	1	
76	Service stamp accounts (both A and B) ..	5	
77	Statistical and other information supplied to other departments.	1	
78	Stock Exchange quotations from the "Times of India".	5	
79	Telephones—Correspondence regarding the working of—	1	
80	"Times of India" (excluding the quotations of—Stock Exchange).	1	
81	Typewriters—repairs to	1	
82	War—all correspondence regarding the war including A. R. P., Fire Fighting, Civic Guards, etc.— All correspondence regarding grain shops, grocery shops, rationing, etc.	.....	There is no possibility of fresh correspondence arising out of this subject. All papers may therefore be kept for five years from the official date of cessation of war and then destroyed irrespective of the date of the correspondence.
83	Waste paper—sale of	1	
84	Water charges—correspondence with the Municipality for.	1	
85	Weekly arrears lists and abstracts of cases ..	1	

Serial No.	Description of Record.	Period of preservation in years.	Remarks.
1	2	3	4
	Establishment.		
1	Accompaniments to pay bills	1	
2	Acquittance roll	1	
3	Applications for employment	1	
4	Applications for promotion, selection, etc. ..	5	These are to be filed in the personal file of the person concerned. Where they result in questions of general principle etc., they will be kept as A papers.
5	Appointment of temporary establishment ..	5	
6	Appointment orders of non-gazetted and other staff and correspondence relating thereto.	5	A copy to be kept in the personal file of the person concerned.
7	April returns (i. e. annual establishment returns as it stood on the 1st April).	35	
8	Commutation of Pensions	5	
9	Defalcation, misconduct, etc.	5	Usually the papers will go into the personal file of the person concerned. But where they involve any important questions they may be kept permanently.
10	Discussions regarding pay scales, allowances, honorarium, etc.	A	
11	General Provident Fund—applications for admission to—	5	These will usually be filed with the personal file of the person concerned.
12	General Provident Fund—applications for advances from—	5	
13	General Provident Fund—correspondence regarding General Provident Fund accounts.	1	
14	General Provident Fund—nominations of beneficiaries, etc.	1	Accounts.
15	General Provident Fund—other miscellaneous correspondence with Accountant General or Government.	1	Accounts.
16	General Provident Fund—schedules attached to salary bills.	1	Accounts.
17	Gradation list	1	After the new list is prepared.
18	Gratuities and compassionate pension ..	5	
19	Heirs of deceased persons: applications from for arrears due.	5	
20	Indemnity bonds (for commuted pension) ..	1	After the bond is fulfilled.
21	Leave of all kinds	5	To be kept in the personal file of the person concerned after noting in the leave account.
22	Muster Roll	1	
23	Office copies of letters to the Civil Surgeon for medical examination	1	
24	Pay bills—Gazetted officers	5	
25	Pay bills—non-gazetted officers for whom establishment returns are prepared.	5	
26	Pay bills—other establishment	35	
27	Pension papers: applications for extension and correspondence relating thereto.	5	
28	Pension papers—including verification of service and other papers.	5	
29	Pension papers: superannuation statements ..	1	
30	Periodical returns to Backward Class Officer ..	5	
31	Periodical statements to Government regarding communal representation.	5	
32	Periodical statements to Government regarding vacancies filled up.	5	

Serial No.	Description of Record.	Period of preservation in years.	Remarks.
1	2	3	4
	Establishment—contd.		
33	Register of applications	5	
34	Service books	5	After the person ceases to be in service, unless it is handed over to the person concerned on retirement.
	Probate.		
1	Applications for paying additional probate duty.	5	
2	Applications for refund of duty paid in excess.	5	
3	Copies of schedules received from the Prothonotary and Senior Master, High Court, with notice of application for probate or Letters of Administration where no undervaluation is detected.	2	
4	Copies of schedules received from the Prothonotary and Senior Master, High Court, with notice of application for probate or Letters of Administration where deficit duty is recovered on undervaluations.	5	
5	Correspondence with Collectors or other officers regarding the valuation of immovable property.	5	
6	Correspondence with parties or their Attorneys regarding the valuation of property where undervaluation is detected.	5	
7	Correspondence with parties or their Attorneys regarding the valuation of property where no undervaluation is detected.	2	
8	Final orders communicating the duty to the parties and its payment.	5	
9	Government references and orders on matters regarding Succession Certificates.	A	
10	Memos of calculation of probate duty ..	5	
11	References and correspondence with other offices or members of the public regarding Court-fee.	2	
12	References to Government regarding questions of probate duty.	A	
13	References before the Testamentary Judge, Master and Assistant Prothonotary on behalf of the C. C. R. A.	A	
14	Register of additional probate duty recovered ..	A	
15	Register of notices of applications for probate or Letters of Administration.	A	
16	Register of refund of probate duty (section 19A and B of the Court-fees Act)	5	
17	Revenue Officers' valuation reports ..	5	
18	Succession Certificates : original applications together with affidavits regarding the valuation of properties.	5	
19	Succession Certificates : other correspondence	2	

Refund.

Refund of Spoilt, etc. Stamps.

[These are refunds claimed by parties in respect of stamps returned by them. Other refund records are dealt with under " accounts " Refund (revenue)].

Serial No.	Description of Record.	Period of preservation in years.	Remarks.
1	2	3	
1	Applications for refund	1	
2	Office copies of contingent bills for refund ..	5	
3	Progressive total book	2	
4	Register of applications for refund ..	2	
5	Register of daily refunds (payment) ..	2	
6	Register of monthly issues and receipts ..	2	
7	Register of payments (balance)	2	
8	Register of refund of entertainment duty stamps	2	
9	Register showing refund expenditure : receipts and payments.	2	
10	Register of refund receipts passed for payment (Spl. 25).	5	
11	Register of stamps issued in exchange (Spl. 23)	5	
12	Register of warrants for stamps issued in exchange.	1	

Stamp Vendors.

1	Adjustment register (Special Adhesive) ..	2	
2	Daily cash remittance memos from stamp vendors working outside office.	1	
3	Daily reports by stamp vendors in office regarding the balance held by them.	1	
4	Fortnightly verification memos	1	
5	Indents for postal stationery	1	
6	Indents for Service Stamps	1	
7	Memorandum for stamps (Spl. Stp. 56) ..	1	
8	Mothly accounts of postal stamp and stationery.	2	
9	Monthly accounts from stamp vendors ..	1	
10	Register of balance of stamps (daily) ..	2	
11	Register of cash balances (daily)	2	
12	Register of Hundi and other papers sent to Govt. Central Press for printing.	2	
13	Register of sale of Hundi papers	2	
14	Registers of sales of stamps	2	
15	Register showing Special Adhesive stamps issued in exchange.	2	
16	Special indents for stamps on stores ..	1	
17	Weekly accounts of stamps	1	
18	Weekly indents for stamps on stores ..	1	

Store.

1	Advances to Central Telegraph Office ..	2	
2	Advice notes regarding despatch of stamp consignments.	1	
3	Circulars from the Controller of Stamps, Nasik Road, regarding issue of stamps etc. for sale.	5	
4	Correspondence with the Controller of Stamps, Nasik, regarding despatch of stamp consignments.	1	
5	Correspondence with the Central Store, Nasik, regarding despatch of stamp consignments to Ceastal Treasuries.	1	

Serial No.	Description of Records.	Period in the Bombay Stamp Manual.	Period now proposed.	Remarks.
1	2	3	4	5
11	Applications from the public under section 41 of the Indian Stamp Act, II of 1899.	One year ..	....	These applications very often result, along with application for adjudication under section 41 in discussion and correspondence with the public, regarding the proper amount of stamp duty. Sometimes important rulings are given and directions from the C. C. R. A. are obtained. References are also made in some cases to the R. L. A. and to the Ad. General. It is not therefore advisable to destroy these papers after one year only. I have classified them under three heads, viz., very simple cases to be destroyed after one year, (2) papers of some importance as precedents to be preserved for five years, and (3) important rulings to be preserved permanently.
12	Correspondence relating to stamps for which refund or exchange has not been allowed— (1) Being time-barred or from other causes; (2) Under rule 20 of the Indian Stamp Rules of 1925.	Do. ..	One year	Retained.
13	Register of documents validated under section 41 of the Indian Stamp Act, II of 1899.	Do. ..	5	Since a large number of applications under item 5 are likely to be preserved for not less than 5 years, this register may be kept for five years as it is of much help in tracing previous cases.
14	Cash book ..	Two years ..	5	On the analogy of the A, B, C, D, lists these books may be retained for five years. They contain details of daily cash collections from the sales of all kinds of stamps.
15	Stamp register (Form A) and service stamp accounts (Form B) for service postage stamps.	Do. ..	Five years	The A, B, C, D, Lists require these to be preserved for five years, and for the sake of uniformity the Stamp Office should also keep them for five years.
16	Muster rolls ..	Do. ..	One year.	May be destroyed after one year.
17	Indents for forms (standard and special), envelopes, stationery and correspondence relating thereto.	Do. ..	Do.	May be destroyed after one year. Model indents for forms, etc. are preserved permanently and there is also a register of forms, etc. which is preserved for 5 years.
18	Memoranda forwarding bank or treasury receipts, together with receipts and other instruments to be impressed with one anna and two annas coloured stamps and correspondence.	Do. ..	Do.	

Serial No.	Description of Records.	Period in the Bombay Stamp Manual.	Period now proposed.	Remarks.
1	2	3	4	5
19	Memoranda showing collections in respect of sales of all kinds of stamps at the Central Stamp Office to be credited to the Imperial Bank of India.	Two years ..	One year.	
20	Indents for stamps—			
	(1) by ex-officio vendors of Stamp Office.	Do. ..	....	Retained.
	(2) by ex-officio vendors of Courts (office and fair copies).			Do not arise.
	(3) by branch depots of Karachi District.	..	....	
21	Indents for all kinds of stamps sent to the Central Stamp Store, Nasik Road, for supply and their acknowledgments.	Do. ..	....	Retained.
22	Original copies of indents for non-postal stamps received from the Sind treasuries for supply of stamps from the Central Stamp Store, Nasik.	Do. ..	....	This item does not arise now
23	Challans for court-fee stamps sold at the Courts (office and fair copies).	Do. ..	....	Retained.
24	Challans of licensed stamps vendors for all kinds of stamps.	Do. ..	....	Retained.
25	Register of spoilt and damaged stamps.	Three years.	Five years.	This is proposed to be kept for five years along with similar other registers.
26	Monthly returns—	Do.		
	(1) *Plus* and *minus* memoranda for all kinds of stamps of district treasuries.	..	Two years	To be preserved for 2 years only.
	(2) Accounts of office and court vendors (office and fair copies).	..	Do. ..	Do.
	(3) Discount statements of the Stamp Office and district treasuries.	..	Do. ..	Do.
	(4) Invoices of non-postal stamps supplied to the Sind treasuries by the Central Stamp Store, Nasik.		..	This item does not arise now.
	(5) Statements of stamp receipts received from to the Accountant General, Bombay.	..	Five years.	This item is proposed for to be retained for 5 years.
27	Contingent bills and cancelled vouchers.	Three years.	Five years.	On the analogy of the A, B, C, D lists this is proposed to be retained for five years.
28	Weekly accounts of court fee stamps of ex-officio stamp vendors of courts (office and fair copies).	Do. ..	One year	This is to be kept for one year only. There is no need to keep them for more than one year.
29	Refund schedules received from the Sind treasuries, their voucher above Rs. 10 and below Rs. 100 and correspondence relating thereto.	Do. ..	....	This item ceases to arise now.
30	Bombay Government Gazette..	Do. ..	....	Part I of the *Bombay Government Gazette* is proposed to be kept for 2 years only (important matter if any to be kept longer, while Part IV with its accompaniments is to remain permanently.

Serial No.	Description of Records.	Period in the Bombay Stamp Manual.	Period now proposed.	Remarks.
1	2	3	4	5
31	Register of stamps in opened reserve room.	Five years.	A	These are what are called Stock Registers. They contain a complete account of the receipt and issue of all kinds of stamps. Thus they are a valuable source of information about the sale of any particular kind of stamp, and are in my opinion of much statistical value. They are therefore proposed to be retained permanently.
32	Registers for retail sale of stamps (all kinds).	Do. ..	Two years.	These registers contain nothing beyond the figures of daily sale of stamps by stamp vendors. As this information is available elsewhere, they are proposed to be destroyed after 2 years. They do not contain any information about the sales of stamps. It is only in the case of non-judicial impressed stamps that the name of the purchaser, the date of issue and the signature of the person purchasing the stamp are noted in the sales registers, and these registers are sometimes called for by parties to be produced in courts to prove that a certain stamped paper was issued to a certain person or any particular date. But in Bombay the person in whose name the stamped paper is issued very seldom comes to purchase it. Stamps are purchased by people through their agents, e.i., peons, messengers, clerks, etc. who sign in the register on taking delivery. There is nothing to show that a stamped paper issued to a person other than the one who has signed in the register did ask for it. The particulars of the sale, i. e., the date of issue, the place of issue, the name and address of the purchaser and the name of the stamp vendor who sold the stamp are all recorded on the stamped paper itself. The registers can, therefore, easily be destroyed after two years. These registers or other records of the Stamp Office are not open to inspection by the public.
33	Register of stamps impressed on skeleton forms with one anna and two annas coloured impressions.	Do.	.....	Retained.
34	Register of contingent charges.	Do. ...	.....	Do.

Serial No.	Description of Records.	Period in the Bombay Stamp Manual.	Period now proposed.	Remarks.
1	2	3	4	5
35	Detailed statement showing the working of the forecast of stamps sent to the Controller of Stamps, Central Stamp Store, Nasik.	Five years ...	.....	Retained.
36	Register showing daily work of impressing instruments chargeable with duty one anna and two annas coloured impressions.	Do. ...	.....	Do.
37	Budget estimates and several returns relating to receipts and expenditure.	Do. ...	.....	Do.
38	Pay bills of other classes of Government servants and acquittance rolls for pay and allowances when maintained separately. ...	Six years ...	Five years.	There is no particular reason to prescribe a period of six years for these records only. They can be destroyed after 5 years without any harm.
39	Monthly account of postal, non-postal and other kinds of stamps submitted to the Accountant General, Bombay, and other officers.	Ten years ...	Do.	...These can be destroyed without any harm after 5 years.
40	Pay Bills of Government servants for whom no establishment returns are submitted and no service books maintained.	Thirty-five years.	Five years.	There are now no Government servants in the Stamp Office for whom no service book are kept. There is thus no need to keep the pay bills for more than five years.
41	"Gazette of India" ...	.....	Two years.	These are not provided for in the Stamp Manual. They can along with the "Bombay Government Gazette", Part I be destroyed after 2 years.